

106TH CONGRESS
2D SESSION

H. R. 5112

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to elementary and secondary public school teachers.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 6, 2000

Mr. BACA introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to elementary and secondary public school teachers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Teacher Recruitment
5 and Retention Act of 2000”.

6 **SEC. 2. FINDINGS.**

7 The Congress finds that:

8 (1) Adequate compensation is essential to re-
9 cruit and retain teachers and maintain teacher qual-
10 ity.

1 (2) Teachers are among the lowest paid profes-
2 sionals. In 1997, an average teacher's salary was
3 \$26,139, which was the second to the lowest in com-
4 parison to other professions. By contrast, graduates
5 with engineering degrees were paid an average of
6 \$43,178 per year.

7 (3) Since 1989, the salaries of teachers between
8 the ages of 35 and 44 have declined by about \$400
9 per year, on average, when adjusted for inflation.

10 (4) Starting salaries for college graduates who
11 have majored in education are lower than the start-
12 ing salaries for other graduates.

13 (5) Both demographic shifts in the age of
14 teachers and the onset of retirement have caused at-
15 trition within the field of teaching, increasing the
16 need for teacher recruitment and retention. In
17 1994–95, 27.4 percent of public elementary and sec-
18 ondary school teachers retired from the profession.

19 (6) In 1992, 19 percent of public elementary
20 and secondary school teachers left the profession for
21 better pay or other career opportunities. Of this per-
22 centage, 29 percent stated that they needed to earn
23 more money.

24 (7) In 1992, 24 percent of all new teachers in
25 inner city/urban areas said that they were likely to

1 leave teaching. 21 percent of the new teachers in
 2 schools with many low-income students said that
 3 they were also likely to leave teaching.

4 (8) Public elementary and secondary school
 5 teachers are facing more demanding working condi-
 6 tions (for example, larger number of instructional
 7 hours, expansion of roles, and longer after-work
 8 hours).

9 (9) Public elementary and secondary school
 10 teachers are routinely spending their own money for
 11 school supplies (for example pencils, paper, glue, and
 12 art supplies).

13 **SEC. 3. INCOME TAX CREDIT FOR ELEMENTARY AND SEC-**
 14 **ONDARY PUBLIC SCHOOL TEACHERS.**

15 (a) IN GENERAL.—Subpart A of part IV of sub-
 16 chapter A of chapter 1 of the Internal Revenue Code of
 17 1986 (relating to nonrefundable personal credits) is
 18 amended by inserting after section 25A the following new
 19 section:

20 **“SEC. 25B. ELEMENTARY AND SECONDARY PUBLIC SCHOOL**
 21 **TEACHERS.**

22 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 23 gible teacher, there shall be allowed as a credit against
 24 the tax imposed by this chapter for the taxable year the
 25 amount of \$1,500.

1 “(b) ELIGIBLE TEACHER.—For purposes of this sec-
2 tion, the term ‘eligible teacher’ means any individual who,
3 throughout the academic year ending during the taxable
4 year, is a full-time teacher for any of grades K–12 at a
5 public school located in the United States.”

6 (b) CLERICAL AMENDMENT.—The table of sections
7 for such subpart A is amended by inserting after the item
8 relating to section 25A the following new item:

 “Sec. 25B. Elementary and secondary public school teachers.”

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

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